

CA (540)

Important: Attach to
Name(s) as shown on return

SSN or ITIN

Section A – Income

Part I Income Adjustment Schedule		A	B	C
Section A – Income		Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . .	7		
8	Taxable interest income	8		
9	Ordinary dividends. See instructions. (b)	(a)		
10	Taxable refunds, credits, offsets of state and local income taxes	10		
11	Alimony received	11		
12	Business income or (loss)	12		
13	Capital gain or (loss). See instructions	13		
14	Other gains or (losses)	14		
15	Total IRA distributions. See instructions. (a)	(b)		
16	Total pensions and annuities. See instructions. (a)	(b)		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17		
18	Farm income or (loss)	18		
19	Unemployment compensation. Enter the same amount in column A and column B . . .	19		
20	Social security benefits (a)	(b)		
21	Other income.			
a	California lottery winnings		a	
b	Disaster loss carryover from FTB 3805V		b	
c	Federal NOL (Form 1040, line 21)		c	
d	NOL carryover from FTB 3805V		d	
e	NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e	
f	Other (describe)		f	
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B.	22		

23	Archer MSA deduction	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	24		
25	Health savings account deduction	25		
26	Moving expenses	26		
27	One-half of self-employment tax.	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings.	30		
31a	Alimony paid. (b) Recipient's: SSN _____ – _____ – _____ Last name _____	31a		
32	IRA deduction.	32		
33	Student loan interest deduction	33		
34	Jury duty pay you gave to your employer.	34		
35	Domestic production activities deduction.	35		
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions	36		
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37		

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	38	_____
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign taxes only). See instructions	39	_____
40	Subtract line 39 from line 38	40	_____
41	Other adjustments including California lottery losses. See instructions. Specify _____	41	_____
42	Combine line 40 and line 41	42	_____
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married filing separately.	\$150,743	
	Head of household	\$226,119	
	Married filing jointly or qualifying widow(er)	\$301,491	
	No. Transfer the amount on line 42 to line 43		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	43	<div></div>
44	Enter the larger of the amount on line 43 or your standard deduction listed below		
	Single or married filing separately.	\$3,410	
	Married filing jointly, head of household, or qualifying widow(er).	\$6,820	
	Transfer the amount on line 44 to Form 540, line 18	44	<div></div>